

GENERAL INFORMATION FOR PREPARING SALES TAX RETURNS

DUE DATE OF TAX. The tax imposed by Ordinance No. 97-185, the Sales Tax Code of the City of Birmingham, shall be due and payable to the City monthly on or before the **twentieth (20th)** day of the month next succeeding each monthly period*. The date of the United States postmark stamped on the cover in which a return or payment is mailed shall be deemed to be the date of delivery, or the date of payment, whether mailed to the Finance Department or to the department's designated depository.

UNTIMELY FILING. Any return or payment not received in accordance with the provisions of Section 5(d) of Ordinance No. 97-185 shall be deemed untimely filed and shall be assessed applicable penalties and interest, as prescribed by Section 13 of Ordinance No. 97-185. To avoid penalties, returns should be filed by the due date, and any tax amounts due should be timely paid. Please note that the penalties outlined in Section 13 include, but are not limited to, a penalty of 10% of the amount of tax due or \$50, whichever is greater, which may be assessed for failing to timely file returns.

REQUEST FOR RULING ON DETERMINATION OF TAXATION. Any taxpayer may request a ruling on the determination of whether amounts of gross proceeds of sales are subject to the tax, or are not to be used as a measure of the taxes due and payable as levied by the Sales Tax Code. Such requests shall be made in writing to the Finance Department, and shall contain all pertinent facts and documentation of any written determinations or revenue rulings issued by the State of Alabama Department of Revenue relating to the item(s) in question.

AUTOMOTIVE TAX RATE. A sales tax is imposed on every seller engaged in making retail sales of automotive vehicles, house trailers and mobile home set-up materials and supplies including, but not limited to, steps, blocks, anchoring, cable pipes and any other materials pertaining thereto, at the rate of two **percent (2%)** of the gross proceeds of sales, as provided in Section 2.1(d) of Ordinance No. 97-185. The term "automotive vehicles" shall mean and include, but shall not be limited to, automobiles, trucks, buses, tractors (crawler and pneumatic tired types), motorcycles, motorscooters, automotive industrial trucks, Ross carriers, lift trucks, locomotive cranes, airplanes, tugs, motorboats with built-in motors, boats with outboard type motors attached thereto by attachments intended to be permanent rather than readily removable and which motors are controlled with remote controls built on or into the hull of said boat, as well as power shovels, drag lines, crawlers, crawler cranes, ditchers, or any similar machines which are self-propelled, in addition to self-propelled machines which are used primarily as instruments of conveyance. Provided, however, where a person subject to the sales tax withdraws from his stock in trade any automobile vehicle or truck trailer, semitrailer or house trailer for use by him or by his employee or agent in the operation of such business, there shall be paid, in lieu of the sales tax, a fee of five dollars (\$5) per year or part thereof during which such automotive vehicle, truck trailer, semitrailer or house trailer shall remain the property of the person. All sales of such items shall be entered under Column A on the appropriate line. All deductions of such items shall be entered under Column B and detailed in the "STANDARD DEDUCTION SUMMARY TABLE" on the reverse side of the return form.

MACHINE TAX RATE; AGRICULTURAL MACHINERY AND EQUIPMENT TAX RATE. A sales tax is imposed on every person, firm or corporation engaged or continuing within this City in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, or of selling at retail any machine, machinery, or equipment which is used in planting, cultivating, and harvesting farm products or used in connection with the production of agricultural produce or products, livestock, or poultry on farms, and the part of such machines, machinery, or equipment, attachments and replacements therefor, and which are made or manufactured for use on or in such machine, machinery or equipment, and which are necessary to and customarily used in the operation thereof, at the rate of two **percent (2%)** of the gross proceeds of the sale thereof; provided, however, the two **percent (2%)** rate prescribed with respect to parts, attachments, and replacements shall not apply to any automotive vehicle or trailer designed primarily for public highway use, except farm trailers used primarily in the production and harvesting of agricultural commodities. All sales of such items shall be entered under Column A on the appropriate line. All deductions of such items shall be entered under Column B and detailed in the "STANDARD DEDUCTION SUMMARY TABLE" on the reverse side of the return form.

GENERAL RATE; AMUSEMENT RATE; VENDING MACHINE RATE. A sales tax is imposed on all sales at retail of any tangible personal property whatsoever, including merchandise and commodities of every kind and character, and also upon every person, firm or corporation within this City in the business of conducting, or operating, places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, moving picture shows, athletic events, race tracks, skating rinks, golf courses, nightclubs, exhibits, displays, or other places where an admission is charged, including receipts from coin operated machines dispensing food and food products for human consumption, and including but not limited to, receipts from hat check service, toilet service and from advertising and admissions, and all other sales or receipts not enumerated above, at the rate of four **percent (4%)** of gross proceeds of sales of any such business. All sales of such items shall be entered under Column A on the appropriate line. All deductions of such items shall be entered under Column B and detailed in the "STANDARD DEDUCTION SUMMARY TABLE" on the reverse side of the return form.

DISCOUNT FOR PROMPT PAYMENT. A discount of three-fourths of one percent (0.0075) of the sales tax levied by Ordinance No. 97-185 due and payable to the City shall be allowed to the seller provided the taxes due by such seller are paid before the same becomes delinquent. If the returns are not filed within the time provided and the taxes not paid on the dates provided for, no such person shall be entitled to such a discount, but shall pay to the City the amount of tax due, together with applicable penalty and interest at the rate of one percent (1%) per month from the date the payment of said sales tax became delinquent.

MAKE CHECKS PAYABLE TO: City of Birmingham

**MAIL TO: CITY OF BIRMINGHAM
REVENUE DIVISION
P.O. BOX 830638
BIRMINGHAM, ALABAMA 35283-0638**

- *Note:** (1) If the total amount of taxable sales does not exceed \$5,000 per month during the preceding calendar year, a quarterly return may be filed on or before the 20th day of the month next succeeding the end of the quarter for which the tax is due. This election must be made in writing and filed with the department no later than February 20th of each year. If such election is not timely made, returns shall be due monthly.
- (2) If the total amount of taxable sales for which a person is liable does not exceed \$250 during the preceding calendar year, the taxpayer may elect to file yearly. In order to file yearly, the election shall be made in writing and shall be filed with the department. Such yearly returns shall be filed no later than January 20th of each year. If such election is not timely made, and in accordance with the provisions of Ordinance No. 97-185, returns shall be due monthly.

CITY OF BIRMINGHAM, ALABAMA
SALES TAX RETURN
REQUIRED BY ORDINANCE NO. 97-185



ACCOUNT NO. _____

MAIL RETURN WITH REMITTANCE TO:

REPORTING PERIOD _____, _____

City of Birmingham
P O Box 830638
Birmingham, Alabama 35283-0638

(This return only for the business shown below)

TOTAL AMOUNT ENCLOSED

\$ _____

Has a change occurred in Taxpayer Name, Trade Name,
Mailing Address, Business Address, or Number of Outlets?

☐ YES If "YES" please complete the "CHANGE OF TAXPAYER INFORMATION" FORM FOUND IN BOOKLET.
☐ NO

☐ Check here if this is a final tax return.

(FILE RETURN FOR EACH REPORTING PERIOD
EVEN THOUGH NO TAX MAY BE DUE.)

Type of Tax/Tax Area	(A) Gross Taxable Amount	(B) Total Deductions DETAIL ON NEXT PAGE	(C) Net Taxable (Column A - Column B)	(D) Tax Rate	(E) Gross Tax Due (Column C X Column D)
1. AUTOMOTIVE RATE					
a. new and used automotive vehicles, semi-trailers, and trucks trailers					
b. cost of property purchased at wholesale withdrawn for use					
c. collections made during month on credit sales heretofore claimed as deductions .					
TOTAL AUTOMOTIVE RATE				2%	
2. MACHINE RATE					
a. machine and replacement parts used in manufacturing, etc.					
b. cost of property purchased at wholesale withdrawn for use					
c. collections made during month on credit sales heretofore claimed as deductions .					
TOTAL MACHINE RATE				2%	
3. GENERAL RATE					
a. both cash and credit sales					
b. cost of property purchased at wholesale withdrawn for use					
c. collections made during month on credit sales heretofore claimed as deductions .					
d. gross receipts from entertainment, amusement, exhibitions, etc.					
TOTAL GENERAL RATE				4%	

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

*ADD PENALTY FOR FAILURE TO TIMELY FILE, 10% OR \$50.00 WHICHEVER IS GREATER . \$ _____
ADD PENALTY FOR FAILURE TO TIMELY PAY 10% . \$ _____
TOTAL AMOUNT OF PENALTIES

By signing this report I am certifying that this report, including any accompanying schedules or statements, has been examined by me and is to the best of my knowledge and belief, a true and complete report for the period stated.

Date _____ Title _____

Signature _____

(1) TOTAL TAX DUE (Total of Column E)	
(2) PENALTY *	
(3) INTEREST (Item 1 x 1% per month delinquent)	
(4) DISCOUNT (If submitted prior to filing deadline) 3/4 OF 1% (0.0075)	
(5) NET TAX DUE (Item 1 - Item 4; if delinquent, Items 1+2+3)	
Number of _____ automotive vehicles withdrawn at \$5.00 each	
TOTAL AMOUNT DUE & ENCLOSED	

ADDITIONAL INFORMATION FOR PREPARING SALES TAX RETURNS

The following information relates to the timely filing of your Sales Tax returns and to the accurate completion of the STANDARD DEDUCTION SUMMARY TABLE:

*** NOTE:** If total amount of taxable sales does not exceed \$5,000 per month during the preceding calendar year, a quarterly return may be filed on or before the 20th day of the month next succeeding the end of the quarter for which the tax is due. This election must be made in writing and filed with the department no later than February 20th of each year. If such election is not timely made, returns shall be due monthly.

If the total amount of taxable sales for which a person is liable does not exceed \$250 during the preceding calendar year, the taxpayer may elect to file a yearly return. In order to file yearly, the election shall be made in writing and shall be filed with the department. Such yearly returns shall be filed no later than January 20th of each year. If such election is not timely made, and in accordance with the provisions of Ordinance No. 97-185, returns shall be due monthly.

- (1) **OTHER ALLOWABLE DEDUCTIONS** shall include the following: taxable credit sales made during month not collected; sales in inter-state commerce; sales of fertilizer and seeds for planting used for agricultural purposes only, chicks and poults; sales of feedstuffs for animal consumption-not including dog and cat food; and sales of prescription drugs.

STANDARD DEDUCTION SUMMARY TABLE

(SUMMARY BELOW MUST BE COMPLETED TO CORRESPOND WITH TOTAL DEDUCTIONS ON FRONT OF TAX REPORT)

TYPE OF TAX	WHOLESALE SALES	AUTO TRADE-INS	LABOR/NON- TAXABLE SERV	SALES DELIV. OUTSIDE JURIS	SALES TO GOVT OR ITS AGENCIES	SALES OF GAS OR LUBE OILS	OTHER ALLOWABLE DEDUCTIONS (1)	TOTAL DEDUCTIONS
TOTAL DEDUCTIONS								

INSTRUCTIONS & INFORMATION CONCERNING THE COMPLETION OF THIS REPORT

- To avoid the application of penalty and/or interest amounts, this report must be filed on or before the 20th of the month following the period for which the report is submitted. Cancellation postmark will determine timely filing.
- A remittance for the total amount due made payable to the tax jurisdiction must be submitted with this report.
- This report should be submitted on a monthly basis unless you have requested and been approved for a different filing frequency. *
- Any credit for prior overpayment must be approved in advance by the taxing jurisdiction.
- **No duplicate or replicated forms acceptable except with prior approval of the taxing jurisdiction.**

Indicate Any Account Changes Below

Business Name: _____

Physical Address: _____

Mailing Address: _____

City _____